IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Bungo Yokoo

Serial No:

09/977,855

Filed:

October 11, 2001

For:

Cartridge Type Soldering Iron With A

Releasable And Replaceable Handle

Group Art Unit: 1725

Examiner: Lynne Renee Edmondson

Commissioner for Patents Washington, D.C. 20231

Attention: Refund Section, Accounting Division, Office of Finance

STATEMENT OF ASSERTION OF STATUS AS SMALL ENTITY

(37 C.F.R. § 1.27(a)(2))

Dear Examiner:

With respect to the above-mentioned application, I hereby state that as an attorney and agent registered with the Patent Office, and the attorney of record filing the above-mentioned application, I am a person authorized to sign this assertion pursuant to 37 C.F.R. § 1.27 (c)(2). And, I state that the applicant identified below:

HAKKO CORPORATION

4-5 SHIOKUSA, 2-CHOME, NANIWA-KU

OSAKA, JAPAN

qualifies as a small business concern, as defined in 13 C.F.R. § 121 (37 C.F.R. § 1.27(a)(2)) for purposes of paying reduced fees under Sections 41(a) and (b) of Title 35, United States Code.

Date: August 24, 2007

Squire, Sanders & Dempsey L.L.P. One Maritime Plaza, Suite 300

San Francisco, CA 94111 Telephone (415) 954.0271

Facsimile (415) 393.9887

Respectfully submitted,

Song Zhu, Ph

Attorney for Applicants Registration No. 44,420